DEPARTMENT OF COMMERCE
School of Business Management and Legal Studies
University of Kerala

M.COM. PROGRAMME
(Under Credit and Semester System w.e.f. 2017 Admissions)
Programme Objectives

* To prepare the students to make use of emerging opportunities in the horizon of commerce and industry
* To provide conceptual knowledge, logical reasoning and analytical skills in the domain of commerce.
* To equip the students with reasonable understanding of Portfolio Management, International Business, Business Intelligence, Behavioural Finance
* To create avenue for employment in the academic and Business world.
* To build competencies for higher studies viz. MPhil and PhD
* After completion of the programme, the students will have thorough understanding of Accounting, Finance, Taxation and Business Laws
### Structure of the Programme

<table>
<thead>
<tr>
<th>Sem No</th>
<th>Course Code</th>
<th>Name of the Course</th>
<th>Number of Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>COM-C-411</td>
<td>Research Methodology</td>
<td>4</td>
</tr>
<tr>
<td>I</td>
<td>COM-C-412</td>
<td>Accounting Standards</td>
<td>4</td>
</tr>
<tr>
<td>I</td>
<td>COM-C-413</td>
<td>Business Regulatory Framework for Finance and Corporate Governance</td>
<td>4</td>
</tr>
<tr>
<td>I</td>
<td>COM-E-414</td>
<td>Quantitative Methods</td>
<td>4</td>
</tr>
<tr>
<td>I</td>
<td>COM-E-415</td>
<td>Management Information System and Business Intelligence</td>
<td>4</td>
</tr>
<tr>
<td>II</td>
<td>COM-C-421</td>
<td>International Business</td>
<td>4</td>
</tr>
<tr>
<td>II</td>
<td>COM-C-422</td>
<td>Taxation Law and Practice</td>
<td>4</td>
</tr>
<tr>
<td>II</td>
<td>COM-C-423</td>
<td>Services Marketing</td>
<td>4</td>
</tr>
<tr>
<td>II</td>
<td>COM-E-424</td>
<td>Operations Research</td>
<td>4</td>
</tr>
<tr>
<td>III</td>
<td>COM-C-431</td>
<td>Security Analysis and Port Folio Management</td>
<td>4</td>
</tr>
<tr>
<td>III</td>
<td>COM-C-432</td>
<td>Advanced Cost and Management Accounting</td>
<td>4</td>
</tr>
<tr>
<td>III</td>
<td>COM-C-433</td>
<td>Tax Planning and Management- Income Tax and GST</td>
<td>4</td>
</tr>
<tr>
<td>III</td>
<td>COM-C-434</td>
<td>Enterprise Performance Management</td>
<td>4</td>
</tr>
<tr>
<td>IV</td>
<td>COM-C-441</td>
<td>International Financial Management</td>
<td>4</td>
</tr>
<tr>
<td>IV</td>
<td>COM-C-442</td>
<td>Behavioral Finance</td>
<td>4</td>
</tr>
<tr>
<td>IV</td>
<td>COM-C-443</td>
<td>Advanced Financial Management</td>
<td>4</td>
</tr>
<tr>
<td>IV</td>
<td>COM-C-444</td>
<td>Corporate Accounting</td>
<td>4</td>
</tr>
<tr>
<td>IV</td>
<td>COM-D-445</td>
<td>Dissertation</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Extra Departmental Elective Courses</strong></td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>COM-X-421</td>
<td>Stock Market Operations</td>
<td>2</td>
</tr>
<tr>
<td>IV</td>
<td>COM-X-441</td>
<td>Corporate Social Responsibility and Business Ethics</td>
<td>2</td>
</tr>
</tbody>
</table>
Semester : I
Course Code : COM-C-411
Course Title : RESEARCH METHODOLOGY
Credits : 4

Aim
To impart scientific and systematic knowledge for carrying out research work.

Course objective
To understand the concepts of research and research methodology
To understand the research process in detail
To help students to carry out research works independently

Course Content
MODULE I

MODULE II

MODULE III
Sampling Design: Concept of Sample - Sample Size – Different Methods of Probability and Non-Probability Sampling - Sampling and Non Sampling Errors - Sample Size Determination

MODULE IV
Data Collection: Data –Types –Secondary and Primary – Sources of Secondary Data- Methods of Collecting Primary Data- Observation, Experimentation, Interviewing, Mail Survey, Projective techniques, Focus Group Discussion, - Tools for Data Collection- Schedule and Questionnaire Measurement Scales – Pilot Study- Pre- Testing- Field Administration

MODULE V

MODULE VI
References

Semester : I  
Course Code : COM-C- 412  
Course Title : ACCOUNTING STANDARDS  
Credits : 4  

Aim

Facilitate students to apply accounting standards while preparing final accounts of business enterprises.

Course objective

To acquaint the students to understand the structure, process and organizational set up involved in evolving accounting standards in India. To enable the students to apply some key standards while preparing and presenting the financial statements Course.

Course Content

MODULE I

Accounting Bodies—International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Boards—Procedure adopted by ASB in formulating Accounting Standards—Companies Act 2013 and Accounting Standards—Need for accounting standards—International Accounting Standards and IFRS—Convergence with IFRS.

MODULE II


MODULE III

of Govt. grants—Internally generated goodwill—Amortisation of IA. Service contracts—Proportional completion method.

Module IV


Module V

**Earning Per Share- AS 20**- Financial Instruments- Financial Liability-Potential Equity Shares- Dilutive Non- Dilutive Potential Equity Share- Profit Available to Equity Shares- Weighted Average Number of Equity shares. Basic EPS- Restatement of EPS- Diluted EPS

Module VI


**References**

- Asish K Bhattacharjee, Tata Mc Graw Hill, . Indian Accounting Standards
- Israr Shaikh and Rajesh Makkar, Lexis Nexis. Accounting Standards
- Rajkumar S Adukia, Lexi Nexis, Indian Accounting Standards
- Rawat D S—Taxman Accounting Standards
- Vijayakumar M.P, Snow White, Chennai - Accounting Standards
Aim
To acquaint student with modern corporate laws and governance

Course Objective
1. To enable student acquire updated knowledge and develop understanding of the regulatory framework for business
2. To make students aware of opportunities available in various legal compliances so as to enable them employable.
3. To expose students in emerging trends in good governance practices including governance.

Course Content

MODULE I

MODULE II
Other Corporate Laws: (a) Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa.
(b) SEBI Listing Agreement and Regulations (Basic Understanding Only).
(c) The Insolvency and Bankruptcy Code, 2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India.

MODULE III
Economic Laws: (a) FDI Policy – Foreign Direct Investment in India and abroad – External Commercial Borrowing (ECB) Formalities – Establishment of Branch Office of a foreign entity in India.
(b) Foreign Trade Policy – Opportunities of commerce/finance professional in foreign trade – Procedure of import and export – Export promotion schemes and initiatives.
(c) Competition Commission of India – Compliance of competition law.
MODULE IV

MODULE V
Corporate Governance: (a) Corporate Governance – Meaning and Concepts – Legal frame work - Corporate Governance Practices in India (b) Role of Board in Corporate Governance – Role, responsibility and liability of independent directors – Functioning of Board Committees

MODULE VI

References

- Abir Roy- Competition Law in India
- Agarwal V.K. - Law of Consumer Protection
- Anantharaman. K.S.- Lectures on Company Law
- Awathar Singh, Company Law, Eastern Law Books
- Chandha P.R, Business law gajgotia, New Delhi
- Datey V.S.FEMA and FDI Ready Reckoner
- Gogna PPS- Textbook of Company Law
- Hitenter Mehta - Limited Liability Partnerships
- Kapoor. N .D, Business law, Sulthan Chand and Sons
- Kumar H.L.- Compliances under Labour Laws
- Moshal B.S., Modern Business law, Ane books, New Delhi
- Narayanan P. Intellectual Property Laws
- Padhi P.K. Labour and Industrial Laws
- Pollock and Mulla - The Indian Partnership Act
- Sampath K.R.- Law of Corporate Governance : Principles and Perspective
- Saharay Madhusudan- Text Book on Arbitration and Conciliation with Alternate Dispute Resolution
- Senthil J. Velmurugan and S.Mahalakshmi- Export and Import Documentation and Procedures
- Tulsian P.C, Business Laws, Tata Macgraw-Hill publishing Co.Ltd, New Delhi
- Taxmann- Labour Laws
Journals
Chartered Secretary, Management Accountant, The Chartered Accountant, FIEO News and Vyavasayakeralam

Additional References:

- Anti-Money Laundering and Know Your Customer – Indian Institute of Banking and Finance (IIBF)
- Listing Agreement by SEBI
- Listing Agreement by SEBI
- Micro, Small and Medium Enterprises in India – IIBF
- Corporate Laws – Taxmann
- Economic, Labour and Industrial Laws – Sultan Chand and Sons
- Guide to Insolvency and Bankruptcy Code 2006 – Taxmann

Websites
Semester       :  I
Course Code  :  COM-E- 414
Course Title   :  QUANTITATIVE METHODS
Credits           :  4

Aim
To familiarize the students with the basics of probability theory and its applications in analyzing problems encountered in a business environment.

Course Objective
To help the students to apply the basic concepts of modern probability theory in research and for decision making in business.

Course Content

MODULE I
Basic Probability Theory: Different approaches to probability– addition and multiplication rules – dependent and independent events – conditional probability – theorem of total probability – Bayes' theorem.

MODULE II
Probability Distributions: Concept of random variable - discrete and continuous - probability distribution - mathematical expectation – binomial, Poisson and normal distributions.

MODULE III
Sampling: Need for sampling - sampling frame - probability and non-probability methods– sampling and non-sampling errors -- sampling distributions – central limit theorem.

MODULE IV
Statistical Inference I : Estimation – qualities of a good estimator – point estimate – interval estimate-interval estimate of the mean, proportion, difference between two means, difference between two proportions.

MODULE V

MODULE VI
Statistical Inference II contd.: Tests involving several means(ANOVA)-tests involving several proportions’(chi-square)-goodness-of-fit test-test of independence-determination of sample size.
References

- Ronald E. Walpole, Introduction to Statistics, Macmillan.
Aim
On successful completion of the course, the students should be able to develop understanding on MIS in general, generate insight on developing MIS for an organisation, comprehend the role of MIS in decision making and appreciate the inevitability of ICT in MIS

Course Objective:
The objectives of the course are to facilitate students

- to conceptualize MIS and its role in an organizational setup
- to comprehend the role MIS in decision making and the models involved
- to understand the scope of MIS from system perspective, design and implement them for enterprise wide solutions
- to gather business intelligence and enable organizations to stay competitive in the dynamically changing IT environment.

Course Content

MODULE I

MODULE II

MODULE III
MIS structure: Organizational subsystems - knowledge work – technology support for knowledge work – information requirements by level of management activity – transaction processing systems – information support systems – decision support systems- Enterprise Resource Planning- functions; Advantage and Disadvantages of an ERP system.

MODULE IV
System Development: Determination of information needs and sources – selection of conceptual design options – detailed MIS design – forms and report

MODULE V
Business Intelligence : Data – Information – Knowledge – Wisdom, Difference between information and intelligence – Business intelligence system – Real time business intelligence – Business intelligence applications - General characteristics - Application packages

MODULE VI
Creating reports for Business Intelligence: MS-Excel and Business Intelligence – Practical exercises using MS-Excel – Create data boxes for financial accounting - Use multiple sheets in a workbook to prepare financial reports - Prepare professional quality statements for external reporting - Create graphing to interpret business results

References
- Artificial Intelligence and Expert systems  Dan W. Patterson
- Artificial Intelligence and Expert systems  Dan W. Patterson
- Data Mining  David Hand, Heikki Mannila and Padhraic Smyth
- Data mining  Pieter Adriaans andDolf Zantinge
- Data Warehousing in the real world  Sam Anahory and Dennis Murray
- Knowledge Management  Elias M. Awad and Hassan Ghaziri
- Knowlegement Management  H.C. Mruthyunjaya
Aim

A systematic understanding of conducting business in the international arena

Course Objective:

To understand today’s competitive global environment

To prepare the students for diverse business opportunities

To understand the unique aspects of doing business internationally

Course Content

MODULE I


MODULE II

Theories of International Business: International Trade Theories – Absolute and comparative advantages theories – Modern Theory of trade – Heckler-Ohlin theory

MODULE III

India’s Foreign Trade Policy and Economic Relations: Structure of India’s Foreign Trade - Composition and Direction – India’s foreign trade policy – Regulation and Promotion of Foreign Trade-Export promotion infrastructure and the institutional set up –EXIM Bank – EXIM Policy of India- Deemed exports – Policy on foreign collaborations and counter trade arrangements – India’s joint ventures abroad – Project and consulting exports.—WTO Functions and Policies–SAARC -EU – NAFTA - IPR
MODULE IV


MODULE V


MODULE VI

E-Business Vis-A-Vis International Business: Introduction- New Information Technologies- Re-Engineering the International Business Process - E-Business – Conceptual Analysis- Advantages of E-Commerce- Disadvantages of E-Commerce. This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

References

Semester: II
Course Code: COM-C-422
Course Title: TAXATION LAW AND PRACTICE
Credit: 4

Aim
To convey and understanding on the taxations systems in India and the procedure for computation of Income for taxation under the Income tax Act.

Course Objective:
1. To convey a basic understanding on direct tax practices in India
2. To tell students in computing income under various heads under Income Tax Act

Course Content

MODULE I
Income tax-Basic concepts and definitions – capital and revenue - Determination of residential status of different entities and incidence of tax – tax free incomes (totally and partially) - Direct and Indirect Taxes – Income Tax Law and practice

MODULE II
Computation of salary

MODULE III
Computation of income from house property

MODULE IV
Computation of income from profits and gains from business and profession – depreciation and other allowance

MODULE V
Computation of income under capital gains and income from other sources.

MODULE VI
Tax Planning under various heads of income

References


- Vinod Singhania And Kapil Singhania, Direct taxes – Law and Practice with reference top Tax planning Taxman Publications Pvt. Ltd.
Other References

www.taxman.com

- Finance Act respective years Income tax Act 1961
- ITR forms Ministry of finance Govt. of India
Aim
Make the student meet the challenges of marketing services in the modern day competitive business environment.

Course Objective:
To enable the students to understand the importance of services marketing as a powerful tool for transforming the service economy which is an emerging area.

Course Content

MODULE I
Services Marketing: Introduction to Services Marketing: Services Marketing – characteristics – Classification of services – Role of services in economy – Factors stimulating the transformation of service economy – Growth of services in Indian economy – Differences between Goods and Services Marketing. Services marketing mix; Strategic issues in marketing of services.

MODULE II
Customer Behaviour & Strategic Issues: Customer decision making – Customer expectations and perceptions – Components of customer expectations – Service encounters – High contact services and Low contact services.

MODULE III
Market segmentation and Positioning the service – Service Quality – Determinants of service quality – Managing demand and service capacity. Analysing services marketing environment.

MODULE IV
Services Marketing Decisions: Developing Services product-New service development, Core and supplementary services, Branding; Service distribution-through physical and electronic channels Challenges in distributing services in domestic and international markets; People – employee role in service delivery, service failure and recovery, Service process-developing service blueprint, Self-service technologies.
MODULE V


MODULE VI


References

- Adrian Payne, The Essence of Services Marketing, Prentice Hall, India.
- Helen Woodruff, Services Marketing, Longmen Group, New Delhi.
Semester : II  
Course Code: COM-E- 424  
Course Title: OPERATIONS RESEARCH  
Credits : 4 

Aim
To familiarize the students with some of the quantitative tools that assist in decision making.

Course Objective:
To help the students identify and develop operations Research models from the verbal description of the real system and develop skills in analyzing such models.

Course Content

MODULE I

MODULE II

MODULE III

MODULE IV
Game Theory – two person zero sum game – games containing saddle point – 2x2 games – principle of dominance – 2xn and mx2 games – larger sized games

MODULE V

MODULE VI
Inventory Models: Definition of inventory problem - costs involved in inventory problems – EOQ and EPQ models - inventory models with price breaks - probability inventory models – newspaper boy problem – selective inventory control techniques

References

Aim

It is intended to develop the necessary skills for Investment in Security Market

Course Objective
To understand the fundamental concepts, theories and opportunities of security market investments
To understand the risk –return relationship so as to maximize the investment return through the process of Diversification.

MODULE I

MODULE II

MODULE III

MODULE IV

MODULE V

MODULE VI
References

- Benjamin Graham: Security Analysis
- Other Readings
Semester : III  
Course Code : COM-C- 432  
Course Title : ADVANCED COST AND MANAGEMEMNT ACCOUNTING  
Credits : 4

Aim
To give an insight into the methods and techniques developed to support the modern cost management practices, and application of management accounting tools.

Course Objective:
This course focuses providing the students an introduction to emerging concepts in cost management system, relevant cost analysis for decision making, performance evaluation and costing methods & pricing in service sector.

Course Content

MODULE I

Relevant cost analysis and Management Decisions: Decision making process- Relevant costs and Revenues – relevant cost analysis  

MODULE II


MODULE III


MODULE IV


MODULE V

Management Accounting: Definition-Meaning –Scope and significance-relationship between Cost accounting, financial accounting and management accounting

MODULE VI

Tools of analysis for management: Ratio Analysis- Fund Flow Statement- Cash Flow Statement and other tools
References
- Maheswary, Management accounting and Financial Control; Sultan Chand & Sons New Delhi.
- Ravi M. Kishore, “Taxman’s Cost & Management Accounting”.
- Shasi K Gupta and R K Sharma, Management Accounting, Kalyani Publishers

Semester : III
Course Code: COM-C-433
Course Title: TAX PLANNING AND MANAGEMENT – INCOME TAX AND GST
Credits : 4

Aim
Facilitate understanding of Assessment of tax liability for Individuals, firms and corporate entities. Convey the relevance of Tax Planning and E filing with basic exposure to GST

Course Objective:

1. To provide skills in computing income tax liability under the income tax Act
2. To provide knowledge on assessment of individual firms and companies
3. To create a basic understanding on GST

Course Content

MODULE I
Computation of total income and tax liability – deduction under section 80 – rebate and relief under the Income Tax Act, Set off and carry forward of losses, Clubbing of Income

MODULE II
Assessment of Individuals, and firms, Filing of returns – different forms of Assessment- E filing - Tax Planning measures

MODULE III
Assessment of companies, Filing of returns – different forms of Assessment- E filing - Tax Planning measures

MODULE IV
Income Tax Authorities in India- Powers, duties and responsibilities
MODULE V

MODULE VI
E-Commerce-and GST: Supply Chain under e-commerce models-GST and benefits entities to supply chain

References

- Ahuja G. K& Ravi Gupta. A Systematic Approach to Income Tax and Central Sales Tax
- Datey V S- All About GST Taxman Publications.
- Lakhotia .R. N, Corporate Tax Planning-
- Vinod Singhania And Kapil Singhania , Direct taxes – Law and Practice With reference top Tax planning Taxman Publications Pvt. Ltd
- Rakesh Garg & Sandeep Garg, GST in India-Bloomsbury IndiaPublications
- Sanjiv Agarwal GST Law, Concept & Impact Analysis-

Other Readings

- www.taxman.com
- Finance Act- respective years Income tax Act 1961
- ITR forms Ministry of finance Govt. of India.
Semester : III  
Course Code: COM-C- 434  
Course Title: ENTERPRISE PERFORMANCE MANAGEMENT  
Credits : 4  

Aim

Facilitating the student to recognize the way performance can be managed in an enterprise.

Course Objective

To inculcate the evaluation parameters of enterprise in terms of control systems, costs, operation strategies and quality management.

MODULE I

Management Control Systems  

MODULE II

Operations Management Systems  
An overview of operations strategy - Systems used in operations management: Manufacturing Resource Planning (MRP), Optimized Production Technologies (OPT), Just in Time (JIT)

MODULE III


MODULE IV

Cost planning and analysis  
Value analysis and cost control - Kaizen costing and continuous improvement -cost of quality - Learning curves and their use in predicting product/service costs - Multi-product break even analysis including break-even and profit/volume charts, contribution/sales ratio and margin of safety. Life Cycle costing - Value chain analysis – internal cost analysis – internal differentiation analysis and vertical linkage analysis- supply chain management

MODULE V

Treatment of Uncertainty in Decision Making  
Decision making- meaning and process- risk and uncertainty- Types of risks -Risk based decision making; Expected monetary value, Future value, present value, periodic payments -
Expected value of perfect information – Opportunity losses - Sensitivity analysis

**MODULE VI**

Performance and Quality Management Measurement of Performance – total productivity management - Approaches to quality management - Total Quality management (TQM), Statistical Quality Control (SQC) - Quality circles, six sigma, - Contemporary developments in quality management - External quality standards (The various ISO standards appropriate to products and organizations).

**References**

Semester : IV  
Course Code : COM-C-441  
Course Title : INTERNATIONAL FINANCIAL MANAGEMENT  
Credits : 4

Aim
Understanding the complexities involved in managing funds in the globalised economy especially through the new instruments used in international transactions

Course Objective
To understand the international finance system consisting of Capital Markets, Money Markets and the International Financial Instruments  
To understand the Financial Management Practices of MNCs  
To identify the Risk Management Practices MNCs

Course Content
MODULE I
Introduction to International Trade: International Trade - International Finance - Foreign Exchange – Exchange Rate Mechanism – Risk Management – Transfer of International Payments -

MODULE II

MODULE III

MODULE IV
Multinational Corporations and Financial Management: Multinational financial management – theory and practice – complexities and issues in managing function in MNCs – techniques of covering foreign exchange risk by MNCs

Module V

MODULE VI
International Portfolio Management: Modes of International Portfolio investment-Benefits-Spreading risks-International CAPM-Problems of International Investments
References

- Buckley, Adrian, Multinational Finance, Prentice Hall of India: New Delhi
- Varshney R.L, International Financial Management – An Indian Perspective, Sultan Chand and Sons: New Delhi
Semester : IV  
Course Code : COM-C-442  
Course Title : BEHAVIORAL FINANCE  
Credits : 4

Aim
To facilitate the understanding of various behavioural aspects that influence the investment process and to appreciate the limitations of ‘rational’ model of investment decision making.

Course Objective:
1. To provide basic knowledge on theories of behavioral finance  
2. To ascertaining trading principle under conditions of bias and rumors and understand its implications on decision making  
3. To analyze capital market outcomes in terms of behavioral issues

Course Content
MODULE I
Introduction to behavioural aspects of finance - Investment Process- Decision making under uncertainty –Risk perceptions- Behavioural and Cognitive Learning Theories-Brief History of Rational Thought: Pascal-Fermat to Friedman-Savage

MODULE II
Introduction to Neoclassical Economics & Expected Utility Theory- Capital Asset Pricing Model, Misconceptions about Market Efficiency, & Agency Theory-Applications in decision making

MODULE III
Prospect Theory-Framing- Mental Accounting-Anomalies -Applications in decision making

MODULE IV
Noise Trading-Limits to Arbitrage-Heuristics and Biases-Overconfidence-Applications in decision making

MODULE V
Emotion and Neuroscience-Group Behavior: Conformism, herding, fatal attractions- Managing Group conformism and Group behavior in Investment decisions – Managing Investments under market volatility

MODULE VI
Capital Market Conditions -Analysis and Interpretations: Analyzing trends and price movements in the capital market and examining relationship to behavioral functions
References

- Forbs Williams (2015), Behavioural Finance, Wiley India
- Kent Baker, John R. Nofsinger (2010), Behavioral Finance: Investors, Corporations, and Markets, John Wiley & Sons,
- Michael M. Pompian (2006), Behavioral Finance and Wealth Management: How to Build Optimal Portfolios That Account for Investor Biases, John Wiley & Sons
- Nofsinger (2014), Psychology of Investing, Prentice Hall
- Shuchita Singh & Shilpa Bahi (2015), Behavioural finance, Vikas publishing house Ltd
- Sulphey (2014), Behavioural finance, PHI learning Pvt Ltd
Semester : IV
Course Code: COM-C- 443
Course Title: ADVANCED FINANCIAL MANAGEMENT
Credits : 4

Aim
Facilitate students to have an in-depth knowledge about the advanced financial management tools being used by managers in business enterprises.

Course Objective
To develop a foundation of financial management concepts, how corporations make important investment and financing decisions, and how they establish working capital policies.

Course Content

MODULE I

MODULE II
Capital structure. Concept- Significance of capital structure decisions – Traditional and modern theories- Capital structure decision – EBIT–EPS analysis, ROI-ROE analysis and leverage analysis

Module III

Module IV

MODULE V
Working Capital Decisions. Concepts – Characteristics of current assets- Factors determining working capital requirements- Operating cycle- Estimation- Management of current assets-cash, account receivables and
inventories- Financing of current assets –Banking norms for financing working capital- Control techniques.

**MODULE VI**

Management of Earnings Decision as to dividend or retention- Dividend policy-
Bonus issue- Dividend policy and value of the firm- Theories of dividend

**References**

- Eugene F Brigham and Michael Ehrhardt, Financial Management Theory and Practice, Cengage learning India pvt Ltd.
- James C Van Horne & Sanjay Dhamija, Financial Management and Policy, Dorling Kindersley (India) private Ltd.
- Pandey I M, Financial Management, Vikas publishing house pvt Ltd
- Prasanna Chandra, Financial Management Theory and Practice, Tatamcgraw-Hill publishing company pvt Ltd.
Semester : IV
Course Code : COM-C-444
Course Title : CORPORATE ACCOUNTING
Credits : 4

Aim
Understand the procedures adopted in various accounting situations and get an overview of International Financial Reporting Standards.

Course Objective:
This course focuses in providing the students an introduction to International Financial Reporting Standards, valuation of goodwill and shares, preparation of final accounts of companies and a detailed understanding of books of accounts to be prepared in connection with amalgamation, holding companies and liquidation.

Course Content

MODULE I
IFRS a summary-Review

MODULE II
Company Accounts: Forms and contents of company balance sheet and Profit and loss accounts-Managerial remuneration – Divisible Profit- Preparation of final accounts.

MODULE III
Valuation of goodwill and shares

MODULE IV
Accounts of Holding companies: Forms of control – Meaning and definition – Rules for consolidation of financial statements – Preparation of consolidated balance sheet

MODULE V
Amalgamation: Types of Amalgamation – Calculation of Purchase consideration- Methods of accounting for amalgamation- Inter-company investments

MODULE VI
References

- Gupta RL & Radhaswamy M Advanced Accounting, S. Chand New Delhi.
- Rajasekaran & R. Lalitha, “Corporate Accounting”; Dorling Kindersley (India) Pvt. Ltd.

Other References

- Global IFRS resources- www.bdointernational.com
Semester : IV
Course Code : COM-D- 445
Course Title : Dissertation
Credits : 4
EXTRA DEPARTMENTAL ELECTIVES

Semester : II
Course Code : COM-X-421
Course Title : STOCK MARKET OPERATIONS
Credits : 2

Course Objective:

The objective of the Course is to familiarize the students with the world of Investments and acquaint them with Equity Market Investments.

Course Content

MODULE I

Capital Markets In India: An overview of Indian Securities Market, Meaning, Functions, Intermediaries, Role of Primary Market, Methods of Floatation of Capital, Problems of New Issue Market, IPOs, Investor protection in Primary Market- Recent trends in Primary Market, SEBI measures for Primary Market

MODULE II


MODULE III

Listing of Securities: Meaning, Merits and Demerits, Listing Requirements, Procedure, Fee, Listing of Right Issue, Bonus issue, Further Issue-Listing Conditions of BSE and NSE, Delisting

MODULE IV


MODULE V

Stock Market Indices: Meaning, Purpose, Different Methods of Developing Index- Free Float, Stock Market Indices in India, BSE SENSEX, NSE Indices – Scrip Selection Criteria and Construction, Stock Market Indices in Foreign Countries (Overview)
References

- Avadhani, Investment and Securities Market in India, Himalaya Publishing House
- Prasanna Chandran, Security Analysis and Portfolio Management, Tata McGraw-Hill
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
- Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication
Semester : IV
Course Code : COM-X-441
Course Title : CORPORATE SOCIAL RESPONSIBILITY AND BUSINESS ETHICS
Credits : 2

Course Objective

1. To convey the linkage envisaged between Business and Society through the concept of CSR
2. To help learners to understand the theories of Corporate governance and CSR and its legal implications
3. To convey the relevance of Ethics in business and understand the concepts and theories of business Ethics

Course Content

MODULE I

Corporate Governance: Importance – Objectives – Basic Ingredients of Corporate Governance – Principles – Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian)

MODULE II


MODULE III

Corporate Image and Excellence: Corporate image – building corporate image – Importance – Corporate Excellence – importance – Measures to achieve corporate excellence – New initiatives on corporate excellence –

MODULE IV

MODULE V


References

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